Tax Year 2018 Computer-Generated Payment Voucher and Extension Forms for Income, Fiduciary and Corporate Returns Software Developer's Guide

(Form PV, Form M-4868, Form 1-ES, Form 2 PV, Form M-8736, Form 2-ES, Form 355-PV, Form 355S-PV, Form 355-7004, Form 355-7004 Misc, Form 355-ES, Form M-990T-7004, 63 FI-ES, UBI-ES)

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NOTE: EXAMPLES are designed to show placement of data, barcodes and scanline on document. Refer to the forms on the DOR website for final form layout and heading / literal information for tax year 2018.

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1.0 Introduction

This document contains the specifications for the various Payment Vouchers being generated by Vendors. Starting this year, all the payment vouchers should have a 1D barcode on the top of the voucher, just below the dotted line to cut. The scan line format for all the vouchers is the same as last year. The check digit at the end of the scan line should be calculated using the LuhnsMod10 Calculation formula given in section 1.2. Enclosed are the specifications used to create 1 dimensional barcodes on the top of the vouchers so that DOR will be able to read them.

1.1 Major changes or updates from 2018 to 2019 processing years

The coupons in this document are now 2D enabled. The 2D layouts can be found in Appendix A

1.2 One-Dimensional (1-D) Barcode layout

The 1-D barcode of 13 characters plus leading and trailing asterisks is described here. (The Asterisks are not part of the 1-D value, but part of the Code 39 characteristics).

*1	1	$\gamma\gamma$	12	13	13	1/1/	15	5	5	5	۱,	k
	1	44	u	J	J	'-	tJ	יטי	J	J		

Field	Name	Characters	Value	Miscellaneous
1	State ID	2	"MA"	
2	Voucher	2	"PV"	
3	Form ID	3	See Table for values.	See Table on page 4 for
	Code			complete list of Form IDs
4	Page	2	Page number for the	Physical page
	Number		voucher (01 always).	
5	Vendor ID	4	ID assigned by	
			NACTP to the Form	
			Creator	

The following are the 1-D parameters:

- 1) Code 39 symbology
- 2) Thirteen characters (DO NOT include the start and stop asterisks)
- 3) 2.5:1 wide narrow ratio
- 4) Height 0.3 inch
- 5) Length 2.5 inches.
- 6) "X" dimension (the narrowest bar and/or space) must be at least 1.5 pts (approximately 20 mils or 3/144")
- 7) Each bar in the barcode must be solid. Streaks in the barcode are unacceptable.
- 8) A 0.1 inch quiet zone around the barcode must be maintained.

The values for the 1D barcode for the different vouchers are as follows:

<u>Forms</u>	Form ID Code	<u>Note</u>
Form-1PV	001	MAPV00101vvvv
Form-2PV	002	MAPV00201vvvv
Form M-8736	003	MAPV00301vvvv
Form M-4868	004	MAPV00401vvvv
Form 355PV	005	MAPV00501vvvv
Form 355S-PV	006	MAPV00601vvvv
Form 355-7004	007	MAPV00701vvvv
Form 1-ES	008	MAPV00801vvvv
Form 2-ES	009	MAPV00901vvvv
Form 355-ES	010	MAPV01001vvvv
Form 355-7004 Misc	011	MAPV01101vvvv
Form M-990T-7004	012	MAPV01201vvvv
Form 63 FI-ES	013	MAPV01301vvvv
Form UBI-ES	014	MAPV01401vvvv

The "vvvv" noted above represents the Vendor Id Code.

1.2.1 Other reference documents

For more information please reference:

Part 1 – 2018 Corporate Excise Software Developers Guide or

Part 1 – 2018 Personal Income Tax Software Developers Guide.

Both documents may be found by visiting the following link: https://www.mass.gov/lists/2017-software-developers-guides-and-test-cases-0

See also: 2018 Handbook for Reproduction of Department of Revenue Forms

For the list of all forms using a 1D barcode for form identification, please see Appendix B, "Corporate Excise Software Developers Guide, Part 1".

1.3 Two-Dimensional (2-D) Barcode PDF417 Specifications

	oud : 2: ::: opeamoune
Encode type	Normal PDF417
DPI	300 dpi
Pixel shaving	ON
Code word count	Variable
Encryption	
Error Correction Level	4 ?
Mils	10.0 ?
Data Columns	Variable
Module Aspect Ratio	4:1
Data Rows	Variable
X Dimension	2
Location	Reserved area top right corner of the forms
Reserved space	2.5 " x 1"
Max Characters	64
Field Delimiter	Carriage Return
End of File Delimiter	"*EOD*"

1.4 Sample Submissions mailing locations

10 Samples should be mailed to:

Massachusetts Department of Revenue

200 Arlington Street, Chelsea, MA 02150

ATTN: David Higginbottom, Robert Fiore, Steven Piro – 3rd Floor

Additionally, please also submit 10 each Form1-ES, Form 2-ES, Form UBI-ES, Form 355-ES, Form 63-FI-ES forms to:

Bank of America,

Coma Lockbox MA5-527-02-07;

ATTN: Amoryll Cooper,

2 Morrissey Blvd.,

Dorchester, MA 02125-3312

Note: New for 2018, vendors must pass DOR testing for Payment Vouches in order to get final approval for the various 2D testing scenarios. (See the various developer's guides for more information.)

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1.5 LuhnsMod10 Calculation

Check Digit fields are calculated according to the following formula:

- Multiply each scan line digit by the weights 1,2,1,2,1 from left to right
- · Add all digits of each product to produce the sum
- · Divide sum by 10
- · If remainder is zero, the check digit is zero.
- If remainder is 1 9, subtract remainder from 10 to produce the check digit.

Here is an example scan line:

00100123456789 123115 0000000000 014 010040001 00012345671

Scanline number	0	0	1		0	0	1	2	3	4	5	6	7	8	9	1	2	3	1	1	5	0	0	0	0	0
Weight	1	2	1		2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1
Multiplication Resul	t 0	0	1		0	0	2	2	6	4	1	6	14	8	18	1	4	3	2	1	10	0	0	0	0	0
Addition of Digits to																										
get Weighted																										
scanline #	0	0	1		0	0	2	2	6	4	1	6	5	8	9	1	4	3	2	1	1	0	0	0	0	0
Scanline number	0	0	0	0	0	0	1	4	0	1	0	0	4	0	0	0	1	0 0	0	1	2	3	4	5	6	7
Weight	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1 2	1	2	1	2	1	2	1	2
Multiplication Result	0	0	0	0	0	0	2	4	0	1	0	0	8	0	0	0	2	0 0	0	2	2	6	4	1	6	14
Addition of Digits to																										
get Weighted																										
scanline #	0	0	0	0	0	0	2	4	0	1	0	0	8	0	0	0	2	0 0	0	2	2	6	4	1	6	5

Sum of Weighted values = 99 Divide Sum by 10 = 9 remainder 9

If remainder = 0, the check digit is zero.

If remainder is not zero, subtract remainder from 10 to produce the check digit, therefore for this example, 10 - 9 = 1 (check digit)

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2.0 Income PV Extension Specifications (Form PV, M-4868, Form 1-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.

Please note that all the vouchers should contain the appropriate 1D barcode

Form PV scan line must consist of the following

Scan	Scan	
Line	Line	
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Primary Taxpayer's Social Security Number, < zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 053)
	37	Space
(6)	38-39	Voucher Type: (Original Return = 01, Amended Return = 14)
(7)	40-42	ID Type (always 005 for SSN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed < zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

M-4868 scan line must consist of the following

Scan Line	Scan Line	
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Primary Taxpayer's Social Security Number, < zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 053)
	37	Space
(6)	38-39	Voucher Type (always 18)
(7)	40-42	ID Type (always 005 for SSN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed < zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

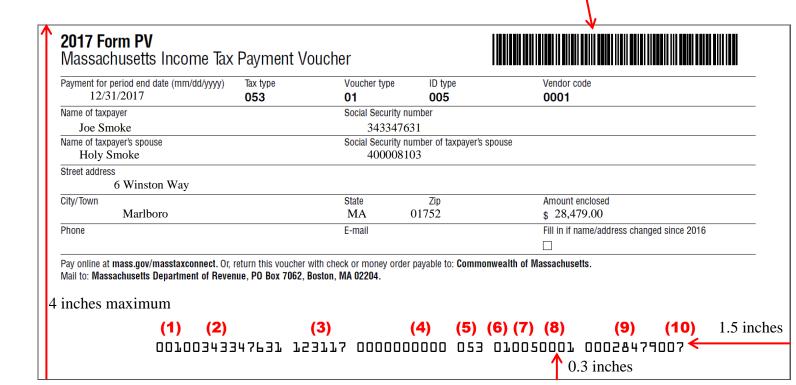
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• Form 1-ES scan line must consist of the following

Scan	Scan	
Line	Line	
Field #		Scan Line Content
	Position	
(1)	1-3	Form Number (always 001)
(2)	4-14	Primary Taxpayer's Social Security Number, < zero filled on left> (e.g. SSN 123-45-6789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123118 for December 31 2018. Fiscal filers can put the appropriate period end date e.g. 063018 for June 30 2018)
	22	Space
(4)	23-32	Filler, all zeros (always 000000000)
	33	Space
(5)	34-36	Tax Type (always 053)
	37	Space
(6)	38-39	Voucher Type (always 17)
(7)	40-42	ID Type (always 005 for SSN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed < zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

2.1 Income PV Example

1D barcode value – MAPV00101<vvvv>



Example using 2017 form. Refer to proper Form year for static information.

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Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

Form M-4868

Massachusetts Income Tax Extension Payment Worksheet and Voucher

For the year January 1-December 31	1, 2017 or other tax	able year beginni	ing	ending	
Worksheet for Tax Due					
1 Total tax you expect to owe for 2017	(Form 1, lines 28 an	d 34 (if applicable)	; Form 1-NR/PY, li	nes 32 and 38 (if applicable) 1	
2 Massachusetts income tax withheld				2	
3 2016 overpayment applied to your 20	017 estimated tax (d	o not enter 2016 re	fund)	3	
4 2017 Massachusetts estimated tax p	ayments (do not incl	lude amount in line	3)	4	
5 Credits (see Form 1, lines 29 through	n 31 and 42 through	44; Form 1-NR/PY	, lines 33 through 3	35 and 46 through 48)5	
6 Total. Add lines 2 through 5				6	
7 Amount due. Subtract line 6 from lin	ne 1; not less than "0"	,			
The full amount of tax due reported on li for the extension. If there is a tax due or able year is not paid by the original retu ments will be assessed from the origina	n line 7, pay online a	t mass.gov/massta ension is considere	exconnect or use th	ne voucher below. If at least 80% of	the tax due for the tax-
General Information Extension Process for Ind Taxpayers The extension process is automated payers are given an extension of time payment requirements are met. Individual requirements will be given an automated returns. See. TIR 16-10. When Should the Payment Be Submitted? The full amount of tax due for the taxat the original due date of the return. It amount due on or before April 17, 20	d so that all individual to file their tax revidual income taxpa the taxable year by taxpayers meetinatic six-month extert with Form Nable year must be pladividual taxpayers	ual income tax- eturns if certain eyers must have the original due the payment the original due	day, or legal ho individual taxpa must make the pay online at m Will Interes An extension or due date for pay paid on or befextended perior mum of 25%, fror failure to minterest for a la original due date.	m for fiscal year filers. If the due of liday, you should substitute the neavers making an extension payment electronically. All other in ass.gov/masstaxconnect or use the stand Penalties Be Due of time to file an individual tax retryment of the tax. Interest will be one the original due date. Any of the original due date. Any of the extended due date. If the eet the 80% payment requirement even the return and late payment will be of the return.	ext regular workday. Any nent of \$5,000 or more adividual taxpayers must the voucher below. e? urn does not extend the charged on any tax not tax not paid within the er month, up to a maxiextension is invalidated ents then penalties and be assessed from the
2017 Form M-4868 Massachusetts Extension Pa	ayment Vouch	er			
Payment for period end date (mm/dd/yyyy)	Tax type 053	Voucher type 18	ID type 005	Vendor code 0001	
Name of taxpayer Joe Smoke	300	Social Security nu 343347631		0001	
				ouse Type of form you plan to file	
Name of taxpayer's spouse Holy Smoke		400008103	mber of taxpayer's spo	Form 1 Form 1-NR/PY	
Mailing address 6 Winston Way					
City/Town Marlboro		State MA	01752	Amount enclosed 28,479.00	
Pay online at mass.gov/masstaxconnect. Or, re Mail to: Massachusetts Department of Revenu			payable to: Commonw	vealth of Massachusetts.	
ches maximum		.,			
(1) (2)	(3)		(A) (E)	(6) (7) (8) (9)	(10)

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2.3 Form 1-ES example

1D barcode value – MAPV00801<vvvv>

DETACH HERE

Massachusetts Department of Revenue 1-ES — Estimated Tax Payment Voucher Social Security number Tax filing period Due date Tax type Voucher type ID type Vendor code 12/31/2018 053 005 0001 17 343347631 1. Amount of this installment (from line 12 of estimated tax worksheet) First name and initial (and spouse's, if joint return) Last name (print) \$ 28,479.00 Smoke Street address Check which form you plan to file: Form 1 Full-Year Resident 6 Winston Way Form 1-NR/PY Nonresident/Part-Year Resident Marlboro MA 01752 Important Information E-mail address File your Form 1-ES online. It's fast, easy and secure. Phone number Also, Nonresident Composite Return estimated payments Return this voucher with check or money order payable to: Commonwealth of Massachusetts. must be filed and paid electronically. Go to mass.gov/ Mail to: Massachusetts Department of Revenue, masstaxconnect for more information. PO Box 419540, Boston, MA 02241-9540.

4 inches maximum

0.3 inches

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3.0 Fiduciary PV Specifications (Form 2 PV, M-8736, Form 2-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances <u>above</u> the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.

Please note that all the vouchers should contain the appropriate 1D barcode

Form 2-PV scan lines must consist of the following:

Scan	Scan Line	
Line		Sean Line Content
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Federal Identification Number, < zero filled on left> (e.g. 12-3456789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123117 for December 31 2017. Fiscal filers can put the appropriate period end date e.g. 063017 for June 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 000000000)
	33	Space
(5)	34-36	Tax Type (always 049)
	37	Space
(6)	38-39	Voucher Type: (Original Return = 01, Amended Return = 14)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed < zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

M-8736 scan lines must consist of the following:

Scan Line	Scan Line	
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Federal Identification Number, <zero filled="" left="" on=""> (e.g. 12-3456789 would be 00123456789)</zero>
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123116 for December 31 2016. Fiscal filers can put the appropriate period end date e.g. 063016 for June 30 2016)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type 049 – Fiduciary
	37	Space
(6)	38-39	Voucher Type (always 18)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed < zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

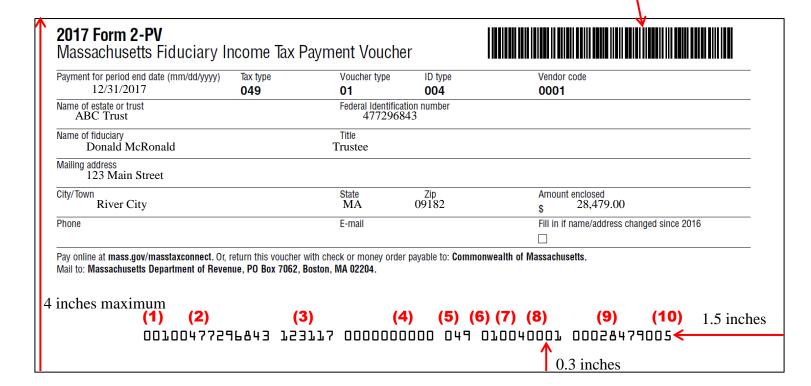
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• Form 2-ES scan lines must consist of the following:

Caara	Casa	
Scan	Scan	
Line	Line	
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	Federal Identification Number, < zero filled on left> (e.g. 12-3456789 would be 00123456789)
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 123118 for December 31 2018. Fiscal filers can put the appropriate period end date e.g. 063018 for June 30 2018)
	22	Space
(4)	23-32	Filler, all zeros (always 000000000)
	33	Space
(5)	34-36	Tax Type 049 – Fiduciary
	37	Space
(6)	38-39	Voucher Type (always 17)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed <zero filled="" left="" on=""> (e.g. \$12,345.67 would be 0001234567)</zero>
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

3.1 Form2 PV example

1D barcode value – MAPV00201<vvvv>



Example using 2017 form. Refer to proper Form year for static information.

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4 inches maximum

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

Form M-8736

		er taxable year beginni	9		
Worksheet for Ta	x Due				
Total tax you expect to	owe for 2017 (from Form 2, I	ine 41)			1
2 Massachusetts income	tax withheld				2
3 2016 overpayment app	lied to your 2017 estimated to	ax (do not enter 2016 re	fund)		3
4 2017 Massachusetts e	stimated tax payments (do no	ot include amount in line	3)		4
5 Credits (from Form 2, li	ines 46 and 53)				5
6 Total. Add lines 2 throu	gh 5				6
7 Amount of tax due. S	ubtract line 6 from line 1. Not	less than "0"			▶7
for the extension. If there is able year is not paid by the	is a tax due on line 7, pay onl	line at mass.gov/massta e extension is considere	exconnect or use the	voucher below. If at least 8	e 7; no further action is needed 80% of the tax due for the tax- late return and any late pay-
General Inforr	nation			_	payment of \$5,000 or more
The extension process i	ss for Fiduciary Tax is automated so that all fid me to file their tax returns it	luciary taxpayers are			other taxpayers must pay the sect or send a check with the
quirements are met. Fid	uciary taxpayers must have	paid at least 80% of		and Penalties Be	
	ole year by the original due the payment requirements			•	return does not extend the due e charged on any tax not paid
um. Taxpayers meeting the payment requirements will be given an auto- natic six-month extension to file their returns. See. TIR 16-10.			date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended		
matic six-month extension when Should the			period is subject	to a penalty of 1% per mo	x not paid within the extended onth, up to a maximum of 25%,
matic six-month extension When Should the Be Submitted? The full amount of tax of fore the original due date amount due on or before date of the return for fiscondate of the return for fiscondate.	on to file their returns. See.	m M-8736 ust be paid by or be- payers must pay any efore the original due te is a Saturday, Sun-	period is subject from the extende meet the 80% p	to a penalty of 1% per mo ed due date. If the extens ayment requirements the	x not paid within the extended
when Should the Be Submitted? The full amount of tax of the original due date amount due on or before date of the return for fisc	Payment with Formulue for the taxable year mule of the return. Fiduciary taxe April 17, 2018, or on or be all year filers. If the due date	m M-8736 ust be paid by or be- payers must pay any efore the original due te is a Saturday, Sun-	period is subject from the extende meet the 80% p late return and la of the return.	to a penalty of 1% per mo ed due date. If the extens ayment requirements the te payment will be asses	x not paid within the extended onth, up to a maximum of 25%, sion is invalidated for failure to en penalties and interest for a
matic six-month extension When Should the Be Submitted? The full amount of tax of the original due date amount due on or before date of the return for fisciplay, or legal holiday, you	Payment with Formulue for the taxable year mule of the return. Fiduciary tax e April 17, 2018, or on or be all year fillers. If the due date is should substitute the next	m M-8736 ust be paid by or be- payers must pay any efore the original due te is a Saturday, Sun- regular workday. Any	period is subject from the extende meet the 80% p late return and la of the return.	to a penalty of 1% per mo ed due date. If the extens ayment requirements the te payment will be asses	x not paid within the extended onth, up to a maximum of 25%, sion is invalidated for failure to en penalties and interest for a sed from the original due date
when Should the Be Submitted? The full amount of tax of fore the original due date amount due on or before date of the return for fisc day, or legal holiday, you 2017 Form M-873 Massachusetts Fid	Payment with Formulae for the taxable year multiple of the return. Fiduciary tax e April 17, 2018, or on or be all year filers. If the due date is should substitute the next	ust be paid by or be- payers must pay any efore the original due te is a Saturday, Sun- regular workday. Any DETAC	period is subject from the extende meet the 80% p late return and la of the return.	to a penalty of 1% per mo ed due date. If the extens ayment requirements the te payment will be asses	x not paid within the extended onth, up to a maximum of 25%, sion is invalidated for failure to en penalties and interest for a sed from the original due date
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Mhen Should the Be Submitted? The full amount of tax of the original due date amount due on or before late of the return for fiscilary, or legal holiday, you was a chusetts Fid ayment for period end date (r 12/31/2017	Payment with Formulae for the taxable year multiple of the return. Fiduciary tax experience of the return of the return. Fiduciary of the return of the return of the return of the return. Fiduciary tax experience of the return of the return of the return of the return of the return. Fiduciary tax experience of the return of the retu	ust be paid by or be- payers must pay any efore the original due te is a Saturday, Sun- regular workday. Any DETACI Ment Voucher Voucher type 18 Federal Identificati	period is subject from the extender meet the 80% plate return and la of the return. 11 H HERE	to a penalty of 1% per mond due date. If the extens ayment requirements the telepayment will be assessed by barcode value— Vendor code 0001 Type of form you plan	x not paid within the extended onth, up to a maximum of 25%, sion is invalidated for failure to an penalties and interest for a sed from the original due date. - MAPV00301
When Should the Be Submitted? The full amount of tax of fore the original due date amount due on or before date of the return for fisc day, or legal holiday, you amount for period end date (r 12/31/2017) Name ABC Trust	Payment with Formulae for the taxable year multiple of the return. Fiduciary tax experience of the return of the return. Fiduciary of the return of the return of the return of the return. Fiduciary tax experience of the return of the return of the return of the return of the return. Fiduciary tax experience of the return of the retu	m M-8736 Just be paid by or be- spayers must pay any efore the original due te is a Saturday, Sun- regular workday. Any DETACE Ment Voucher Voucher type 18	period is subject from the extender meet the 80% plate return and la of the return. 11 H HERE	to a penalty of 1% per mond due date. If the extens ayment requirements the telepayment will be assessed by barcode value — Vendor code 0001	x not paid within the extended onth, up to a maximum of 25%, sion is invalidated for failure to an penalties and interest for a sed from the original due date. - MAPV00301
When Should the Be Submitted? The full amount of tax of fore the original due date amount due on or before date of the return for fisc day, or legal holiday, you amount for period end date (r 12/31/2017) Name ABC Trust Mailing address 123 Main Street	Payment with Formulue for the taxable year mule of the return. Fiduciary taxes April 17, 2018, or on or be all year filers. If the due date should substitute the next should substitute the next of the return.	ust be paid by or be- payers must pay any efore the original due te is a Saturday, Sun- regular workday. Any DETACE Ment Voucher Voucher type 18 Federal Identificati 477296843	period is subject from the extender meet the 80% plate return and la of the return. 11 H HERE ID type 004 on number	to a penalty of 1% per moded due date. If the extension ayment requirements the step payment will be assessed by barcode value — Vendor code 0001 Type of form you plan Form 2 □ Form 2	x not paid within the extended onth, up to a maximum of 25%, sion is invalidated for failure to an penalties and interest for a sed from the original due date. - MAPV00301
matic six-month extension When Should the Be Submitted? The full amount of tax of fore the original due date amount due on or before date of the return for fisciday, or legal holiday, you are supported and date (not be a supported and date (not be	Payment with Formulue for the taxable year mule of the return. Fiduciary taxes April 17, 2018, or on or be all year filers. If the due date should substitute the next should substitute the next of the return.	ust be paid by or be- payers must pay any efore the original due te is a Saturday, Sun- regular workday. Any DETACI Ment Voucher Voucher type 18 Federal Identificati	period is subject from the extender meet the 80% plate return and la of the return. 11 H HERE	to a penalty of 1% per mond due date. If the extens ayment requirements the telepayment will be assessed by barcode value— Vendor code 0001 Type of form you plan	x not paid within the extended onth, up to a maximum of 25%, sion is invalidated for failure to an penalties and interest for a sed from the original due date. - MAPV00301

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0.3 inches

.3Form	2-ES	example
		CAUIIIPIC

1D barcode value – MAPV00901<vvvv>

DETACH HERE

Massachusetts Department of Revenue 2-ES — Estimated Tax Payment Voucher Federal Identification number Tax filing period Due date Tax type 477296843 12/31/2018 049 17 004 0001 ent (from line 10 of estin nated tax worksheet Name (print) **ABC Trust** \$28,479.00 Street address Check which form you plan to file: 123 Main Street Form 2 Fiduciary Form 2G City/Town Important Information 09182 River City MA E-mail address File your Form 2-ES online. It's fast, easy and secure. Phone number Go to mass.gov/masstaxconnect for more information. Return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.

> (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) 00100477296843 123118 000000000 049 17004,0001 00028479005 **(9) (10)** 1.5 inches

4 inches maximum 0.3 inches

4.0 Corporate PV / Extension Specifications (Form 355-PV, 355S-PV, Form 355-7004, Form 355-7004 Misc, Form M-990-T 7004, Form 355-ES, 63 FI-ES, UBI-ES)

- The right-most character of the scan line must be exactly 1.5 inches from right edge
- OCR-A font (size 1; 10 characters per inch) must be used for printing the scan line
- There MUST be 0.5 inch clearances above the scan line area
- The baseline of the scan line must be exactly 0.3 inches from the bottom edge of the form
- All forms must be 4.0 inches high and 8.5 inches wide and must print at the bottom of the sheet (portrait setting)

Please be sure to cut (detach) the vouchers where indicated (dotted line). DO NOT send in either form via an uncut sheet of paper.

Please note that all the vouchers should contain the appropriate 1D barcode

• Forms 355-PV and 355S-PV scan lines must consist of the following

Scan	Scan	
Line	Line	
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	FEIN, <zero filled="" left="" on=""> (e.g. FEIN 12-3456789 would be 00123456789)</zero>
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 014)
	37	Space
(6)	38-39	Voucher Type: (Original Return = 01, Amended Return = 14)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code
	47	Space
(9)	48-57	Amount Enclosed < zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

Form 355-7004 scan line must consist of the following

Scan	Scan	
Line	Line	
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	FEIN, <zero filled="" left="" on=""> (e.g. FEIN 12-3456789 would be 00123456789)</zero>
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 000000000)
	33	Space
(5)	34-36	Tax Type (always 014)
	37	Space
(6)	38-39	Voucher Type (always 18)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code, if applicable
	47	Space
(9)	48-57	Amount Enclosed < zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

NOTE:

• Return Payments and/or Extensions requests/payments for Form 355-U filers must be made electronically (see TIR 09-18).

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• Form 355-7004 Misc scan line must consist of the following

Scan	Scan			<u> </u>			
Line	Line						
Field #	Position	Scan Line		Content			
(1)	1-3	Form Number (always 001)					
(2)	4-14	FEIN, <zero filled="" left="" on=""> (e.g. FEIN 1</zero>	2-3456789 v	vould be 00123456789)			
	15	Space					
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)					
	22	Space					
(4)	23-32		Filler, all zeros (always 0000000000)				
	33	Space					
		Tax Type (Should be according to the	Form from the	ne table below)			
		Account Type	Form	Tax Type Code			
		(LIE) Life Insurance	63-20P	022			
(=)	0.4.00	(INE) P&C - PPO Insurance	63-23P	018			
(5)	34-36	(MIT) Ocean Marine Insurance	63-29A	023			
		(FIE) Financial Institution	63-FI	015			
		(URE) Urban Redevelopment	121A	037			
		(PUE) Public Utility Excise	P.S.1	028			
	37	Space					
(6)	38-39	Voucher Type (always 18)					
(7)	40-42	ID Type (always 004 for FEIN)					
(8)	43-46	4-digit NACTP Vendor Code, if applica	ble				
	47	Space					
(9)	48-57	Amount Enclosed < zero filled on left>					
(10)	58	Check Digit Luhns Mod10 calculation of section for breakdown)	of previous o	haracters excluding spa	ces (See LuhnsMod10 Calculation		

Form M-990T-7004 scan line must consist of the following

Scan	Scan	
Line	Line	
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	FEIN, <zero filled="" left="" on=""> (e.g. FEIN 12-3456789 would be 00123456789)</zero>
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093017 for September 30 2017)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type (always 036)
	37	Space
(6)	38-39	Voucher Type (always 18)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code, if applicable
	47	Space
(9)	48-57	Amount Enclosed <zero filled="" left="" on=""> (e.g. \$12,345.67 would be 0001234567)</zero>
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

• Form 355-ES scan line must consist of the following

Scan	Scan						
Line	Line						
Field #	Position	Scan Line		Content			
(1)	1-3	Form Number (always 001)					
(2)	4-14	FEIN or Account ID, <zero filled="" le<="" on="" td=""><td>eft> (e.g. FEIN</td><td>l 12-3456789 would be</td><td>00123456789)</td></zero>	eft> (e.g. FEIN	l 12-3456789 would be	00123456789)		
	15	Space					
(3)	16-21	Filing Period MMDDYY (Should be the	ne last day of	Filing period e.g. 09301	8 for September 30 2018)		
	22	Space					
(4)	23-32	Filler, all zeros (always 000000000)					
	33	Space Tax Type – 014 if Corporation will be filing 355 or 355S tax return. It will depend on the Account Type being					
		filed for Miscellaneous as shown in to	able below		The period of the Account Type being		
		Account Type	Form	Tax Type Code			
		(COR) Corporate Excise	355/ 355S	014			
(5)	34-36	(LIE) Life Insurance	63-20P	022			
		(INE) P&C - PPO Insurance	63-23P	018			
		(MIT) Ocean Marine Insurance	63-29A	023			
		(URE) Urban Redevelopment	121A	037			
		(PUE) Public Utility Excise	P.S.1	028			
	37	Space					
(6)	38-39	Voucher Type (always 17)					
(7)	40-42	ID Type: 004 when FEIN is entered. 026 when Account ID is entered					
(8)	43-46	4-digit NACTP Vendor Code, if applied	cable				
,	47	Space					
(9)	48-57	Amount Enclosed < zero filled on left	> (e.g. \$12,34	5.67 would be 0001234	567)		
(10)	58	Check Digit Luhns Mod10 calculation section for breakdown)	n of previous o	haracters excluding spa	aces (See LuhnsMod10 Calculation		

Form 63 FI-ES scan line must consist of the following

Scan Line	Scan Line	
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	FEIN or Account ID, <zero filled="" left="" on=""> (e.g. FEIN 12-3456789 would be 00123456789)</zero>
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018)
	22	Space
(4)	23-32	Filler, all zeros (always 000000000)
	33	Space
(5)	34-36	Tax Type – 015
	37	Space
(6)	38-39	Voucher Type (always 17)
(-)		ID Type:
(7)	40-42	004 when FEIN is entered
(=)		027 when Account ID is entered
(8)	43-46	4-digit NACTP Vendor Code, if applicable
	47	Space
(9)	48-57	Amount Enclosed < zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

• UBI-ES scan line must consist of the following

Scan	Scan	
Line	Line	
Field #	Position	Scan Line Content
(1)	1-3	Form Number (always 001)
(2)	4-14	FEIN, <zero filled="" left="" on=""> (e.g. FEIN 12-3456789 would be 00123456789)</zero>
	15	Space
(3)	16-21	Filing Period MMDDYY (Should be the last day of Filing period e.g. 093018 for September 30 2018)
	22	Space
(4)	23-32	Filler, all zeros (always 0000000000)
	33	Space
(5)	34-36	Tax Type – 036
	37	Space
(6)	38-39	Voucher Type (always 17)
(7)	40-42	ID Type (always 004 for FEIN)
(8)	43-46	4-digit NACTP Vendor Code, if applicable
	47	Space
(9)	48-57	Amount Enclosed < zero filled on left> (e.g. \$12,345.67 would be 0001234567)
(10)	58	Check Digit Luhns Mod10 calculation of previous characters excluding spaces (See LuhnsMod10 Calculation section for breakdown)

4.1 Form 355 PV Example

1D barcode value – MAPV00501<vvvv>

Payment for period end date (mm/dd/yyyy) 12/31/2017	Tax type 014	Voucher type 01	ID type 004	Vendor code 0001
lame of corporation		Federal Identification	on number	
ABC Corporation		123456789		
Mailing address 123 Main Street				
city/Town		State	Zip	Amount enclosed
Any Town		MA	01111-1111	\$ 12,345.00
,		1417.1	01111 1111	ψ 12,8 18100
		E-mail	VIIII IIII	Fill in if name/address changed since 2016
Phone	return this voucher with	E-mail	·	Fill in if name/address changed since 2016
		E-mail	·	Fill in if name/address changed since 2016
Phone Pay online at mass.gov/masstaxconnect. Or, I Mail to: Massachusetts Department of Reven	nue, PO Box 7062, Bosi	E-mail	·	Fill in if name/address changed since 2016 f Massachusetts.

Example using 2017 form. Refer to proper Form year for static information.

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Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

12/31/2017

Form 355-7004

Corporate Extension Payment Worksheet and Voucher

ABC Corporation 123456789
If you are mandated to pay electronically do not use the voucher form below. See TIR 16-9. Worksheet for Tax Due

1 Estimated amount of tax for the taxable year (must be at least minimum tax)...... Any Town and/or estimated payments made (if any) MA 3 Tax due. Subtract line 2 from line 1

The full amount of tax due reported on line 3 must be paid by or before the return due date. If there is no tax due on line 3; no further action is needed for the extension. If there is a tax due on line 3, pay online at mass gov/masstaxconnect or use the voucher below. If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid by the original return due date, the extension is null and void, and penalties and interest for a late return

and any late payments will be assessed from the original due date of the return.

4 inches maximum mation

Extension Process for Corporate Excise Taxpayers

The extension process is now automated so that all corporate excise taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Corporate excise taxpavers must have paid the

due or (2) the minimum corporate excise by the original due date for filing the return. Taxpayers meeting the payment requirements will be given a seven-month extension in the case of corporate excise taxpayers filing combined reports and a six-month extension in the case of other corporate excise taxpayers. However, taxpayers filing unrelated business income tax returns will be given an eight-month extension. See TIR 15-15 for more information.

Note: For corporate excise returns due on or after January 1, 2018, the due date for business corporations and S corporations included in a combined group is now four months from the close of the corporation's or the principal reporting corporation's tax year. See TIR 17-5; see also Proposed Regulation 830 CMR 62C.11.1

When Should the Payment with Form 355-7004 be Submitted?

For corporate excise taxpayers that are business corporations, and S corporations included in a combined group, any amount due must be paid either electronically or by using the voucher below on or before the 15th day of the fourth month after the close of the taxable year, calendar or fiscal.

For S corporations that are not included in a combined group, any amount due must be paid either electronically or by using the voucher halow before the 15th day of the third month after the close of the

If at least 50% of the tax due or the minimum tax (whichever is greater) is not paid, the extension is null and void. If filing Form 355U, payments may be allocated to subsidiaries when Schedule CG is filed.

Will Interest and Penalties Be Due?

An extension of time to file a corporation tax return does not extend the due date for payment of the tax. Interest will be charged on any tax not paid on or before the original due date. Any tax not paid within the extended period is subject to a penalty of 1% per month, up to a maximum of 25%, from the extended due date. If the extension is invalidated for failure to meet the payment requirements then penalties and interest for a late return and late payment will be assessed from the original due date of the return.

How Do I Use This Worksheet and Voucher?

Use this worksheet to calculate the tax due that must be paid by or before the original due date of the return. Pay online with MassTax-Connect at mass.gov/masstaxconnect or use the Form 35-7004

1D barcode value – MAPV00701<vvvv>

DETACH HERE

2017 Form 355-7004

Massachusetts Corporate Extension Payment Voucher

Payment for period end date (mm/dd/yyyy)	Tax type	Voucher type	ID type	Vendor code
12/31/2017	014	18	004	0001
Name of business		Federal Identificatio	n number	Check if incorporated in Massachusetts
ABC Corporation	ABC Corporation			
Business address 123 Main Street				
City/Town		State	Zip	Amount enclosed
Any Town		MA	01111-1111	\$ 12,345.00

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

> (4) (5) (6) (7) (8) (10) 1.5 inches 00100123456789 123117 000000000 014 180040001 00012345009

> > 0.3 inches

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Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue Form 355-7004 Misc.

Financial Institution, Insurance or Miscellaneous Extension Payment Worksheet and Voucher

corporations that file For tronically do not use the	orms 355, 355	S, 355U, 355SC o	or SBC corporate e	3FI, 63-20P, 63-23P, 12 excise returns must use			
Worksheet for Ta 1 Estimated amount of ta 2 Advance and/or estima 3 Tax due. Subtract line The full amount of tax due for the extension. If there year or the minimum tax will be assessed from the	ax for the taxab ated payments 2 from line 1 e reported on lir is a tax due on (whichever is gi	made (if any)	by or before the origi	inal return due date. If the	ere is no tax due on li	2 3 ne 3, no further action 50% of the tax due for	the taxable
General Information Extension Process for Financial Institution, Insurance or Miscellaneous Excise Taxpayers The extension process is now automated so that all corporate excise taxpayers are given an extension of time to file their tax returns if certain payment requirements are met. Financial institution, insurance or miscellaneous taxpayers must have paid the greater of (1) 50% of the total amount of tax ultimately due or (2) the minimum corporate				When Should t Miscellaneous For financial institut are business corpo combined group, ar or by using the vouc month after the clos For financial institut	be Submitted tion, insurance or rations or S corpor by amount due muther below on or be e of the taxable ye	niscellaneous taxporations that are income the paid either electore the 15th day of the paid are, calendar or fiscal	payers that cluded in a ectronically f the fourth al.
excise by the original or ng the payment requing the payment requing See TIR 15-15 for more	rements will l re information.	be given a six-r	month extension.	are S corporations amount due must be below before the 19 taxable year, calend	e paid either electro 5th day of the third	nically or by using the	he voucher
Note: For corporate ex the due date for busin ncluded in a combine the taxpayer's or the p TIR 17-5; see also Pro	ness corporati d group is no principal repo	ions and S corp ow four months f orting corporation	orations that are from the close of n's tax year. See	If at least 50% of the tax due for the taxable year or the minimum tax (whichever is greater) is not paid, the extension is null and void, If			
			DETAC	1D ba	arcode value -	- MAPV01101	<vvvv></vvvv>
				ucher			
nstitution, Insur	ance or M			ID type	Vendor code 0001		
nstitution, Insur- lyment for period end date (12/31/2017 ame of business	ance or M	isc. Extensio	Voucher type 18 Federal Identificati	ID type 004 ion number	0001 Check if incorporate	ed in Massachusetts	
nstitution, Insuration and the control of the contr	ance or Momm/dd/yyyy) pration d for dension until:	isc. Extensio	on Payment Vo Voucher type 18	ID type 004 ion number	0001	ed in Massachusetts	
ayment for period end date (12/31/2017 ame of business ABC Corpo ype of extension being applie Automatic six-month Extension address 123 Main S ity/Town	ance or Momm/dd/yyyy) pration d for dension until:	isc. Extensio	Voucher type 18 Federal Identificati 123456789 State	ID type 004 ion number	O001 Check if incorporate	ed in Massachusetts	
Name of business ABC Corpor Type of extension being applie □ Automatic six-month □ Ex Mailing address 123 Main S City/Town Any Town	ance or Minm/dd/yyyy) pration d for stension until:	Tax type 015	Voucher type 18 Federal Identificati 123456789 State MA	ID type 004 ion number Zip 01111-1111	Amount enclosed \$ 12,345.67	ed in Massachusetts	
ayment for period end date (12/31/2017) lame of business ABC Corporates ABC corpo	ance or Minm/dd/yyyy) pration d for xtension until: Street	Tax type 015	Voucher type 18 Federal Identificati 123456789 State MA	ID type 004 ion number	Amount enclosed \$ 12,345.67	ed in Massachusetts	
ayment for period end date (12/31/2017 ame of business ABC Corpo ype of extension being applie Automatic six-month ailing address 123 Main S ity/Town Any Town ay online at mass.gov/mass	ance or Minm/dd/yyyy) pration d for xtension until: Street	Tax type 015	Voucher type 18 Federal Identificati 123456789 State MA h check or money order	ID type 004 ion number Zip 01111-1111	Amount enclosed \$ 12,345.67	ed in Massachusetts (9) (10) 15 in
yment for period end date (12/31/2017 me of business ABC Corpo pe of extension being applie Automatic six-month Ending address 123 Main S y/Town Any Town y online at mass.gov/mass all to: Massachusetts Depar	ance or Minm/dd/yyyy) pration dd for dension until: Street taxconnect. Or, ref rtment of Revenue	Tax type 015	Voucher type 18 Federal Identificati 123456789 State MA h check or money order ton, MA 02204.	ID type 004 ion number Zip 01111-1111 payable to: Commonwealth of	Amount enclosed \$ 12,345.67 of Massachusetts.	(9) (10	1.5 in

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4 inches maximum

Example using 2017 form. Refer to proper Form year for static information.

Massachusetts Department of Revenue

Form M-990T-7004

Unrelated Business Income Tax Extension

you are mandated to pay electronically do not use	the voucher form be	DW. 500 181 10 5.				
Vorksheet for Tax Due						
Estimated amount of tax for the taxable year						
Tax due. Subtract line 2 from line 1			3			
he full amount of tax due reported on line 3 must be pa						
or the extension. If there is a tax due on line 3, pay onled by the original return due date, the sessed from the original due date of the return.	ine at mass.gov/massta	exconnect or use the vou	cher below. If at least 50% of the tax due for the tax-			
General Information Extension Process for Unrelated Bu	eineee	When Should th Be Submitted?	ne Payment with Form M-990T-7004			
ncome Tax (UBIT) Taxpayers	3111033		that are not business corporations, or S corpora			
he extension process is now automated so that	all UBIT taxpayers		combined group, any amount due must be pai			
re given an extension of time to file their tax re	turns if certain pay-	•	or by using the voucher below on or before the			
nent requirements are met. UBIT taxpayers mus ne total amount of tax ultimately due by the origin	al due date for filing	endar or fiscal.	th month after the close of the taxable year, cal			
ne return. UBIT taxpayers meeting the payment i	•		that are S corporations and are not included in			
iven an eight-month extension. See TIR 15-15 fo	more mornation.		any amount due must be paid either electroni			
lote: For UBIT returns due on or after January 1,			voucher below before the 15th day of the thing of the taxable year, calendar or fiscal.			
or UBIT taxpayers that are business corporation			• •			
nat are included in a combined group is now fo lose of the taxpayer's or the principal reporting co			e tax due for the taxable year is not paid, the ex			
see TIR 17-5; see also Proposed Regulation 830			oid. If filing Form 355U, payments may be allo when Schedule CG is filed.			
Vhy Is an Eight-Month Extension All		Will Interest an	d Penalties Be Due?			
he eight-month extension will make Form M-99		An extension of time to file a corporation tax return does not extend				
90-T due on the same date. For further inform		the due date for payment of the tax. Interest will be charged on any				
nent Directive 07-3, Notice to Corporate UBIT Fi	iers.	tax not paid on or before the original due date. Any tax not paid within				
		tne extended period	is subject to a penalty of 1% per month, up to			
		1D	barcode value – MAPV01201 <vvv< th=""></vvv<>			
	DETAC	H HERE				
2 <mark>017 Form M-990T-7004</mark> Massachusetts UBIT Extension Payme	nt Voucher					
ayment for period end date (mm/dd/yyyy) Tax type	Voucher type	ID type	Vendor code			
12/31/2017 036	18	004	0001			
ame of business	Federal Identificati		Check if incorporated in Massachusetts			
ABC Corporation /pe of extension being applied for	1234567	/89				
Automatic eight-month Extension until:						
123 Main Street						
ity/Town	State	Zip	Amount enclosed			
Any Town	MA	01111-1111	\$ 12,345.67			
	with check or money order	payable to: Commonwealth o	f Massachusetts.			
ay online at mass.gov/masstaxconnect. Or, return this voucher						
ay online at mass.gov/masstaxconnect. Or, return this voucher lail to: Massachusetts Department of Revenue, PO Box 7062, I	Boston, MA 02204.					
	Boston, MA 02204.					

00100123456789 123117 000000000 036 180040001 00012345672

0.3 inches

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Form 355-ES Example						
				1D barcode v	alue – MAPV	01001 <vvvv></vvvv>
		DE	TACH HERE		\	
		DE	TACH HERE			
Massachusetts Department of Revenue 355-ES — Corporate Estimate	d Tay Paymen	Voucher				
Federal ID/Account ID number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code
102457700	12/21/2010		014	17	004	0001
123456789 Business name	12/31/2018		a. Total tax for prior ye	ar.	004	
ABC Corporation			b. Overpayment from	last year credited to estin	nated tax for this year.	
Business address 123 Main Street			c. Estimated tax for the	e year ending		+
City/Town State		Zip	(mm/dd/yyyy) 1. Amount of this insta	Ilment (.40 times estimate	ed tax)*	-
Any Town MA Phone number E-mail	address	01111-1111	Amount of unused overpayment credit (if any) applied to this install-			
Priorie number C-mail	audress		ment (see instructions). xpected to be withheld d		
Check form you plan to file: ☐ 355 ☐ 355S ☐ 355SC ☐ 355SB(4. Amount due with thi			
Return this voucher with check or money order payable t	o: Commonwealth of Masse	chusets.			with loca than 40 ampleus	12,345.00 es have lower percentages:
Mail to: Massachusetts De PO Box 419272, Boston, M	partment of IA 02241-927	Revenue, 72.	30/25/25/20%; 55/25/	20%; 80/20%.	with less than 10 employe	es nave lower percentages.
(1) (2	2)	(3)	(4) (5)) (6) (7) (8)	(9)	(10) 1.5 inche
	2456787]	יכאיים חחם(↑ • • • • • • • • • • • • • • • • • • •]1 0001234! Sinches	.uuö <
4 inches maximum				0.0	2 1	

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Example using 2017 form. Refer to proper Form year for static information.

DETACH HERE Massachusetts Department of Revenue 63 FI-ES — Corporate Estimated Tax Payment Voucher ederal ID/Account ID number Tax filing period Due date Tax type Voucher type ID type Vendor code FIE-12345678912 12/31/2018 027 015 17 0001 usiness name a. Total tax for prior year. **ABC** Corporation b. Overpayment from last year credited to estimated tax for this year. usiness address 123 Main Street c. Estimated tax for the year ending (mm/dd/yyyy) city/Town State 1. Amount of this installment (.40 times estimated tax)* 01111-1111 Any Town MA 2. Amount of unused overpayment credit (if any) applied to this installhone number E-mail address ment (see instructions). 3. Amount of this tax expected to be withheld during 2018. leturn this voucher with check or money order payable to: Commonwealth of Massachusetts. 4. Amount due with this installment. Mail to: Massachusetts Department of Revenue, 12,345.00 PO Box 419272, Boston, MA 02241-9272. *New corporations in their first full taxable year with less than 10 employees have lower percentages: 30/25/25/20%; 55/25/20%; 80/20%. 4 inches maximum (2)(3) (5) (6) (7) (8) 1.5 inches 00112345678912 123118 000000000 015 170270001 Q0012345003 **<** 0.3 inches

1D barcode value – MAPV01301<vvvv>

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Example using 2017 form. Refer to proper Form year for static information.

1D barcode value – MAPV01401<vvvv>

L		DE	TACH HERE	••••• • ••••••	, 		
Massachusetts Department of Revenue UBI-ES — Estimated Tax Payr	nent Voucher						
Federal Identification number	Tax filing period	Due date	Tax type	Voucher type	ID type	Vendor code	
123456789	12/31/2018		036	17	004	0001	
Name (print) ABC Corporation	1. Amount of this install \$ 12,345.00	ment (from line 10 of est	imated tax worksheet):				
Street address 123 Main Street	Check which form you plan to file: ☐ Form 3M Club and Other						
City/Town State Any Town MA	Zip	01111-1111	☐ Form M-990T ☐ Form M-990T-62				
Phone number E-mail	address		Important Information File your Form UBI-ES online at no cost! It's fast, easy				
Return this voucher with check or money order payable to: Massachusetts De PO Box 419544, Boston, N	partment of F	Revenue,	and secure. Go to mass.gov/masstaxconnect for more information.				
4 inches maximum							
(1) (2)	14567A9 12	(<mark>3)</mark> 3114 00000	(4) (5) (6 00000 036 1) (7) (8) 20040001 0	(9) (10)	1.5 inches	
	170101 11		T 960 0000		0.3 inches		

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Document Revisions

This page is included to track changes between published revisions of this document

Number	Date	Revision
2018-1.0	2/06/2018	Fixed the barcode value above the UBI-ES sample on page 26 (it
		was 13, now 14)
	4/05/2018	Update to the PV, 2-PV 355-PV & 355-S-PV
		Page 4, Added reference to comprehensive list of 1D enabled forms
	8/6/2018	Adding in 2D barcoding information for all 14 coupons referenced
		in this document.

Appendix A

Form 1 PV Layout

2-D	2V Layout	Data		Req'd		Momma	Location on
Field No	FIELD NAME	<u>Type</u>	<u>Bytes</u>	<u>Field</u>	<u>VALUE</u>	<u>NOTES</u>	The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D	
						barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	001		
7	PAGE_NUM	Alpha	1	Υ	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	053		Top row
14	VOUCHER TYPE	Number	2	Y	01/14		Top row
15	ID TYPE	Number	3	Y	005		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 2 PV Layout

	PV Layout	.	71				
2-D		Data		Req'd			Location on
Field No	FIELD NAME	<u>Type</u>	<u>Bytes</u>	<u>Field</u>	VALUE	<u>NOTES</u>	The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D	
						barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	002		
7	PAGE_NUM	Alpha	1	Υ	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	049		Top row
14	VOUCHER TYPE	Number	2	Y	01/14		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

<u> Form 35</u>	5 PV Layout						
2-D		Data	Size in	_			Location on
Field No	FIELD NAME	Type	Bytes	<u>Field</u>	VALUE	<u>NOTES</u>	The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	005		
7	PAGE_NUM	Alpha	1	Υ	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	014		Top row
14	VOUCHER TYPE	Number	2	Y	01/14		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355-S PV Layout

2-D	5-S PV Layout	Data	Size in	Req'd			Location on
Field No	FIELD NAME	Type	Bytes	Field	VALUE	NOTES	The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	006		
7	PAGE_NUM	Alpha	1	Υ	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	014		Top row
14	VOUCHER TYPE	Number	2	Y	01/14		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y	·		
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form M	Form M-4868 Extension Layout										
2-D		Data	Size in	Req'd			Location on				
Field No	FIELD NAME	Type	Bytes	<u>Field</u>	VALUE	NOTES	The Form				
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD					
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode					
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided					
4	STATE_CDE	Alpha	2	Y	MA						
5	FORM_YR_NUM	Alpha	2	Y	PV						
6	FORM_CDE	Alpha	3	Y	004						
7	PAGE_NUM	Alpha	1	Υ	1	Page number					
	Line Item Data										
8	FORM_NUMBER		3	Y	001						
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row				
10	PERIOD	Date	6	Y		mmddyy	Top row, left				
11	PAYMENT RECV				Empty						
12	FILL				Empty						
13	TAX_TYPE	Number	3	Y	053		Top row				
14	VOUCHER TYPE	Number	2	Y	18		Top row				
15	ID TYPE	Number	3	Y	005		Top row				
16	VENDOR	Alpha	4	Y							
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right				
18	CHECK_DIGIT	Number	1	Y							
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard					

Form M.	Form M-8736 Extension Layout									
2-D		Data	Size in	-			Location on			
Field No	FIELD NAME	Type	Bytes	<u>Field</u>	VALUE	<u>NOTES</u>	The Form			
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD				
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode				
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided				
4	STATE_CDE	Alpha	2	Y	MA					
5	FORM_YR_NUM	Alpha	2	Y	PV					
6	FORM_CDE	Alpha	3	Y	003					
7	PAGE_NUM	Alpha	1	Υ	1	Page number				
	Line Item Data									
8	FORM_NUMBER		3	Y	001					
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row			
10	PERIOD	Date	6	Y		mmddyy	Top row, left			
11	PAYMENT RECV				Empty					
12	FILL				Empty					
13	TAX_TYPE	Number	3	Y	049/052		Top row			
14	VOUCHER TYPE	Number	2	Y	18		Top row			
15	ID TYPE	Number	3	Y	004		Top row			
16	VENDOR	Alpha	4	Y						
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right			
18	CHECK_DIGIT	Number	1	Y						
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard				

Form 355-7004 Extension Layout										
2-D		Data	Size in	Req'd			Location on			
Field No	FIELD NAME	<u>Type</u>	Bytes	<u>Field</u>	VALUE	<u>NOTES</u>	The Form			
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD				
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode				
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided				
4	STATE_CDE	Alpha	2	Y	MA	_				
5	FORM_YR_NUM	Alpha	2	Y	PV					
6	FORM_CDE	Alpha	3	Y	007					
7	PAGE_NUM	Alpha	1	Υ	1	Page number				
	Line Item Data									
8	FORM_NUMBER		3	Y	001					
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row			
10	PERIOD	Date	6	Y		mmddyy	Top row, left			
11	PAYMENT RECV				Empty					
12	FILL				Empty					
13	TAX_TYPE	Number	3	Y	014		Top row			
14	VOUCHER TYPE	Number	2	Y	18		Top row			
15	ID TYPE	Number	3	Y	004		Top row			
16	VENDOR	Alpha	4	Y						
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right			
18	CHECK_DIGIT	Number	1	Y						
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard				

Form 355-7004 Misc. Extension Layout

2-D	A TOO I MISC. LACCISIO	Data	Size in	Req'd			Location on
Field No	FIELD NAME	Type	Bytes	<u>Field</u>	VALUE	NOTES	The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D	
						barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	011		
7	PAGE_NUM	Alpha	1	Υ	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	*		Top row
14	VOUCHER TYPE	Number	2	Y	18		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

• Field 13 acceptable values: 015, 018, 022, 023, 028, 037

Form M-990T-7004 Extension Layout										
2-D		Data	Size in	Req'd			Location on			
Field No	FIELD NAME	Type	Bytes	Field	VALUE	NOTES	The Form			
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD				
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode				
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided				
4	STATE_CDE	Alpha	2	Y	MA					
5	FORM_YR_NUM	Alpha	2	Y	PV					
6	FORM_CDE	Alpha	3	Y	012					
7	PAGE_NUM	Alpha	1	Υ	1	Page number				
	Line Item Data									
8	FORM_NUMBER		3	Y	001					
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row			
10	PERIOD	Date	6	Y		mmddyy	Top row, left			
11	PAYMENT RECV				Empty					
12	FILL				Empty					
13	TAX_TYPE	Number	3	Y	036		Top row			
14	VOUCHER TYPE	Number	2	Y	18		Top row			
15	ID TYPE	Number	3	Y	004		Top row			
16	VENDOR	Alpha	4	Y						
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right			
18	CHECK_DIGIT	Number	1	Y						
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard				

	Form 1 ES Layout										
2-D		Data	Size in	Req'd		Nome	Location on				
Field No	FIELD NAME	<u>Type</u>	<u>Bytes</u>	<u>Field</u>	VALUE	<u>NOTES</u>	The Form				
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD					
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D					
						barcode					
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided					
4	STATE_CDE	Alpha	2	Y	MA						
5	FORM_YR_NUM	Alpha	2	Y	PV						
6	FORM_CDE	Alpha	3	Y	800						
7	PAGE_NUM	Alpha	1	Υ	1	Page number					
	Line Item Data										
8	FORM_NUMBER		3	Y	001						
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row				
10	PERIOD	Date	6	Y		mmddyy	Top row, left				
11	PAYMENT RECV				Empty						
12	FILL				Empty						
13	TAX_TYPE	Number	3	Y	053		Top row				
14	VOUCHER TYPE	Number	2	Y	17		Top row				
15	ID TYPE	Number	3	Y	005		Top row				
16	VENDOR	Alpha	4	Y							
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right				
18	CHECK_DIGIT	Number	1	Y							
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard					

	ES Layout						
2-D		Data	Size in	Req'd			Location on
Field No	FIELD NAME	<u>Type</u>	Bytes	<u>Field</u>	VALUE	<u>NOTES</u>	The Form
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA		
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	009		
7	PAGE_NUM	Alpha	1	Υ	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	049/052		Top row
14	VOUCHER TYPE	Number	2	Y	17		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

Form 355 ES Layout

2-D	5 E3 Layout	Data	Size in	Req'd			Location on
Field No	FIELD NAME	Type	Bytes	-	VALUE	<u>NOTES</u>	The Form
1	HEADER_VER_NUMBR		2	Y	T1	FTA STANDARD	
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode	
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided	
4	STATE_CDE	Alpha	2	Y	MA	•	
5	FORM_YR_NUM	Alpha	2	Y	PV		
6	FORM_CDE	Alpha	3	Y	010		
7	PAGE_NUM	Alpha	1	Υ	1	Page number	
	Line Item Data						
8	FORM_NUMBER		3	Y	001		
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row
10	PERIOD	Date	6	Y		mmddyy	Top row, left
11	PAYMENT RECV				Empty		
12	FILL				Empty		
13	TAX_TYPE	Number	3	Y	*		Top row
14	VOUCHER TYPE	Number	2	Y	17		Top row
15	ID TYPE	Number	3	Y	004		Top row
16	VENDOR	Alpha	4	Y			
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right
18	CHECK_DIGIT	Number	1	Y			_
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard	

• Field 13 acceptable values: 014, 015, 018, 022, 023, 028, 036, 037

Form UBI ES Layout									
2-D		Data	Size in	Req'd			Location on		
Field No	<u>FIELD NAME</u>	Type	Bytes	Field	VALUE	<u>NOTES</u>	The Form		
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD			
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode			
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided			
4	STATE_CDE	Alpha	2	Y	MA				
5	FORM_YR_NUM	Alpha	2	Y	PV				
6	FORM_CDE	Alpha	3	Y	014				
7	PAGE_NUM	Alpha	1	Υ	1	Page number			
	Line Item Data								
8	FORM_NUMBER		3	Y	001				
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row		
10	PERIOD	Date	6	Y		mmddyy	Top row, left		
11	PAYMENT RECV				Empty				
12	FILL				Empty				
13	TAX_TYPE	Number	3	Y	036		Top row		
14	VOUCHER TYPE	Number	2	Y	17		Top row		
15	ID TYPE	Number	3	Y	004		Top row		
16	VENDOR	Alpha	4	Y					
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right		
18	CHECK_DIGIT	Number	1	Y					
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard			

Form 63 FI ES Layout										
2-D		Data	Size in	Req'd			Location on			
Field No	<u>FIELD NAME</u>	Type	Bytes	<u>Field</u>	VALUE	<u>NOTES</u>	The Form			
1	HEADER_VER_NUMBR	Alpha	2	Y	T1	FTA STANDARD				
2	VENDOR_CDE	Alpha	4	Y		Vendor creating 2D barcode				
3	SOFTWARE_VERS	Alpha	2	Y		Vendor provided				
4	STATE_CDE	Alpha	2	Y	MA					
5	FORM_YR_NUM	Alpha	2	Y	PV					
6	FORM_CDE	Alpha	3	Y	013					
7	PAGE_NUM	Alpha	1	Υ	1	Page number				
	Line Item Data									
8	FORM_NUMBER		3	Y	001					
9	TAXPAYER ID	TP Id	11	Y		If 9 digit, left fill 00	Second row			
10	PERIOD	Date	6	Y		mmddyy	Top row, left			
11	PAYMENT RECV				Empty					
12	FILL				Empty					
13	TAX_TYPE	Number	3	Y	015		Top row			
14	VOUCHER TYPE	Number	2	Y	17		Top row			
15	ID TYPE	Number	3	Y	004/027		Top row			
16	VENDOR	Alpha	4	Y						
17	AMOUNT DUE	Money	As need	Y		Up to 10 bytes	Fifth row, right			
18	CHECK_DIGIT	Number	1	Y						
19	END_OF_FILE	Alpha	5	Y	*EOD*	FTA Standard				